

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re: ) Case No. 08-35653-KRH  
CIRCUIT CITY STORES, INC.<sup>1</sup>, et al., ) Chapter 11  
Debtors. ) (Jointly Administered)  
 )  
 )  
 )

**COMMITTEE'S OBJECTION TO THE DEBTORS' MOTION FOR AN ORDER  
PURSUANT TO BANKRUPTCY CODE SECTION 363 AND BANKRUPTCY RULE  
9019 APPROVING SETTLEMENT AGREEMENT BY AND AMONG THE DEBTORS  
AND PANASONIC**

The Official Unsecured Creditors Committee (the “Committee”) objects to the Debtors’ Motion for an Order Pursuant to Bankruptcy Code Section 363 and Bankruptcy Rule 9019 Approving Settlement Agreement by and Among the Debtors and Panasonic (the “Motion”). In support of this Objection, the Committee respectfully sets forth and represents as follows:

<sup>1</sup> The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC. The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

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**PRELIMINARY STATEMENT**

1. By the instant Motion, the Debtors seek to compromise and settle a significant dispute with, and pay a substantial sum of cash to, one of its largest vendors of flat screen televisions – Panasonic, on less than 10 days’ notice. The Committee opposes the relief requested in its entirety for the reasons set forth herein.

2. Panasonic contends that it is a perfected consignor, and further has apparently advised the Debtor it will no longer ship Panasonic products to Circuit City even on cash-in-advance (“CIA”) terms unless the amount it claims to be owed on account of pre-petition sale of allegedly consigned merchandise – anywhere from \$7.9 to over \$9 million worth – is paid in full. As purported consideration for this payment, Panasonic has proposed that if its prepetition claim is paid in full, it will extend a paltry amount of trade credit to the Debtors – up to \$2 million on five days’ terms.

3. The Committee believes the proposed settlement is fundamentally lopsided and unsound and does not fall above the lowest point in the range of reasonableness, the judicial standard for approval of settlements.

4. The Committee believes that Panasonic does not have a valid consignor’s claim to be compromised, by payment in full no less, because it would appear that the consigned merchandise that forms the basis for its claim was sold prepetition and the proceeds thereof are not identifiable or traceable. The Committee is informed and believes that

any monies collected by the Debtors for Panasonic products sold prior to the bankruptcy were commingled with funds subject to the security interests of others.<sup>2</sup>

5. As a result, an essential predicate for a compromise – that Panasonic is the equivalent of a secured creditor entitled to be paid in full – is erroneous. Accordingly, the Motion seeks in essence to pay in full what would by all appearances be a pre-petition unsecured claim of \$7.9 to over \$9 million in exchange for \$2 million of post-petition trade credit, making it a one-off “critical vendor” payment that makes no sense financially to the estate. The Committee opposes the Motion because it contemplates the payment of millions of dollars of estate funds to Panasonic in a manner that would vastly improve its position relative to other creditors without any correlative benefit to the estate. Even if Panasonic’s claim qualified for priority treatment under section 503(b)(9) of the Code, which is not established in the Motion, that would not form the predicate for approval of the settlement. There is no absolute right to have section 503(b)(9) claims paid prior to the end of a chapter 11 case.<sup>3</sup>

While extraordinary circumstances could form the basis for immediate payment of 503(b)(9)

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<sup>2</sup> Given this fatal flaw, neither the Court nor the Committee needs to address issues with regard to the validity of the underlying consignment.

<sup>3</sup> Since the advent of BAPCPA and the adoption of Bankruptcy Code section 503(b)(9), the courts have consistently held that rights to payment under that section are no different from other administrative claims. The seminal case to so hold was *In re Global Home Products, LLC*, No. 06-10340(KG), 2006 WL 3791955 (Bankr.D.Del. Dec.21, 2006), where the holder of a § 503(b)(9) administrative expense filed a pre-confirmation motion for the allowance and immediate payment. Id. at \*2. The court looked to case law that dealt generally with the timing for payment of administrative expenses under § 503(a). Following well settled case law, the court held that the timing for payment of an administrative expense is left to the discretion of the court. Id. at \*3 (citations omitted). The Global Home Products court then considered three factors in determining how to properly exercise its discretion under § 503(a) with respect to a § 503(b)(9) administrative expense. Id. at \*4. The factors examined by the court were (1) the prejudice to the debtor, (2) the hardship on the administrative expense holder, and (3) the potential detriment to other parties in the case. Id. (citation omitted). After considering these factors, the court denied the motion to the extent that it sought immediate payment of the § 503(b)(9) administrative expense. Id. at \*4-5.

claims, such circumstances do not presently exist where Panasonic is merely offering the Debtors limited trade credit in a fraction of the amount of cash paid out.

## **BACKGROUND**

6. On November 10, 2008 (the "Petition Date"), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors have continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. 11 U.S.C. §§ 1107(a), 1108.

7. On November 26, 2008 , the Debtors filed their Motion, which contains the following salient allegations.<sup>4</sup> First, the Debtors and Panasonic are parties to a Consignment Agreement (which is referenced in but not attached to the Motion filed with the Court). Second, Panasonic contends that it "properly filed UCC-1 financing statements with the Virginia Secretary of State." Panasonic has further asserted that it delivered notices to Circuit City's then-existing secured creditors with conflicting security interests informing them of Panasonic's purchase money security interest in the Consigned Products." *See Motion, ¶11.* Third, Panasonic claims to hold a "validly, perfected, first priority lien on the Consigned Products and identifiable proceeds in the amount of the Prepetition Consignment Claim (\$9,344,327.43)." However, the Committee is informed and believes there are no identifiable proceeds at this time.

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<sup>4</sup> Terms defined in the Motion will be used as in the Motion, without re-definition.

8. Significantly, nowhere in the Motion do the Debtors indicate their agreement with, or acknowledgement of, the truth of any of Panasonic's assertions which form the predicate for its assertion that it has the rights of a perfected consignor. The Motion is silent on whether there is any basis to identify or trace the proceeds of the Panasonic merchandise sold, which the Committee is informed and believes cannot be done.

9. The Motion recites that Panasonic claims it is owed \$9,382,247.44 for prepetition sale of consigned merchandise, which amount the Debtor disputes. The Debtor asserts its belief that the prepetition claim is approximately \$7,900,000, which is subject to chargebacks in the amount of \$3,740,102.32. Notwithstanding the chargebacks, by the Motion the Debtors propose to treat the amount of \$7,900,000 as the "Undisputed Prepetition Consignment Claim," *see* Motion, ¶15, which is to be paid in full if the relief is granted.

10. The Motion recites that Panasonic also demands payment of an additional \$6 million (approximately), allegedly due and owing upon termination of the Consignment Agreement. Panasonic claims it made a reclamation demand for goods sold on credit, not consignment, and that the value of the Reclamation Products is \$7,996,797.47. Of this amount, Panasonic claims \$4,064,383.60 is also entitled to treatment under Bankruptcy Code section 503(b)(9).

11. The Motion recites that on November 3, 2008, Panasonic warned the Debtors that it might terminate the Consignment Agreement. On November 6, 2008, Panasonic sent the Debtors a letter that "purported to terminate the Consignment Agreement

and instructed Circuit City to stop selling the consigned products immediately.” See Motion,

¶12.

12. Panasonic’s right to terminate the Consignment Agreement on the stated grounds is disputed by the Debtor. See Motion, ¶13. The Debtors also dispute whether Panasonic could prevent them from selling Consigned Products after the purported termination by Panasonic. *Id.* Nonetheless, the Motion proceeds to seek relief in favor of Panasonic that disregards the merits of the Debtors’ numerous objections to Panasonic’s contentions and offers Panasonic payment in full of a large, disputed prepetition claim without any rational basis to support such a step, let alone any demonstration of necessity that would be appropriate if the relief sought were viewed as some sort of critical vendor payment. The Motion simply concedes Panasonic’s rights which are subject to material dispute without adequate consideration to the estate.

13. Panasonic’s avowed unwillingness to ship goods to the Debtors post-petition even on CIA terms unless it is paid on its disputed prepetition claim is a choice it can make, but the estate need not succumb to such a demand absent a far greater and compelling showing that is demonstrated in the Motion. Particularly given the Debtors’ liquidity constraints, paying \$7 to \$9 million dollars to ensure a constant supply of one brand of flat screen TV’s is extreme, and one can only imagine the situation that would befall the Debtors if every supplier demanded the same lopsided treatment. Protecting themselves from such creditors’ demands is no doubt among the reasons the Debtors sought bankruptcy protection in the first place.

14. Pursuant to the Motion, the Debtors have agreed to seek allowance of the Undisputed Prepetition Consignment Claim, by no later than December 10, 2008, and then to pay that amount by December 11, 2008 (or face substantial penalties). The Debtors will also be obliged to place the disputed balance of Panasonic's alleged consignment claim in an interest-bearing segregated account. In exchange, Panasonic will sell additional product to the debtor on a cash in advance basis, and also extend \$2 million of vendor credit on five day net terms. Panasonic is not waiving any of its other claims. The Committee believes this proposed compromise is unwise and unfair, falls below the lowest point in the range of reasonableness, and is not in the best interests of the Debtors or the estates.

### **OBJECTION**

#### **The Debtors and Panasonic Bear a Heavy Burden They Cannot Meet.**

15. Specific to Eastern District of Virginia and Richmond Division, the basic criteria for consideration of a Motion to approve a compromise and settlement was outlined in the 1995 decision of this court, *In re Austin*. See 186 B.R. 397 (Bankr. E.D. Va. 1995). In *Austin*, the following four-part test was slightly modified from the factors outlined by the Fifth Circuit in the *Jackson Brewing Co.* case: “[1] the probability of the trustee's success in any ensuing litigation; [2] any collection difficulties; [3] the complexity, time and expense of the litigation; and [4] the interests of creditors with proper deference to their reasonable views.” See *In re Austin*, 186 B.R. at 400. [brief discussion of 9019 case law]; See also *In re Three Rivers Woods, Inc.*, Not Reported in B.R., 2001 WL 720620 (Bankr. E.D.Va. 2001).

16. At this time, there are no facts presented in the Motion or contained in the record that would establish that settlement of the disputes surrounding Panasonic's prepetition claims on the terms proposed falls above the lowest point on the range of reasonableness. To the contrary, there is no evidence to support the conclusions that (a) Panasonic had a valid Consignment Agreement, (b) its position was perfected by appropriate filings and notices to creditors, and (c) it has a secured interest in identifiable proceeds of consigned merchandise sold prepetition. Indeed, the Debtors have not acknowledged the validity of any of Panasonic's factual assertions in this regard.

17. But even if Panasonic's Consignment Agreement could be evidenced and its filing of a UCC statement established, fatal to Panasonic's position is the fact that proceeds of the merchandise were segregated or are otherwise identifiable or traceable. There appears to be no way Panasonic can trace the proceeds of its property through the Debtors' commingled cash. Whatever interest Panasonic had, it lost as a result of the commingling. Without that traceability, Panasonic is simply a prepetition unsecured creditor, albeit perhaps with priority under section 503(b)(9), but unsecured nonetheless.

18. The Committee submits that given the facts and circumstances of this case, there is not an adequate basis to support the remedy agreed upon in the settlement, namely taking the total amount of the alleged consignment claim – more than \$9 million – and either paying it over to Panasonic (with no right to ever reclaim the funds), or segregating the funds for the benefit of Panasonic pending a negotiation about the dollar amount owed, in exchange for minimal trade credit terms going forward. Even if some portion of what

Panasonic is owed may, in fact, be allowable as an administrative expense pursuant to Bankruptcy Code section 503(b)(9),<sup>5</sup> the Debtors' liquidity needs mandate that money not be paid to Panasonic on the lopsided terms proposed.

### **CONCLUSION**

19. For all of the foregoing reasons, the Committee respectfully requests that the Motion be denied.

Dated: December 4, 2008

*/s/ Lynn L. Tavenner*

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<sup>5</sup> On this score, too, the Debtors have not agreed with Panasonic on what portion of the goods at issue were delivered within the 20 day window.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on December 4, 2008, a true and correct copy of the above and foregoing was served by either First Class Mail, postage pre-paid and/or by electronic delivery to all of the parties on the attached Service List.

*/s/ Lynn L. Tavenner*

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